

## **VIRGINIA EMPLOYMENT COMMISSION**



### **SUPPLEMENTAL INSTRUCTIONS FOR REPORTING QUARTERLY STATE WAGE INFORMATION ON MAGNETIC MEDIA**

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### **GENERAL INFORMATION**

Effective January 2009 employers who report 100 or more employees in any calendar quarter must file quarterly reports on magnetic media or on the Internet (iFile). Encryption of the file to be attached in iFile is unnecessary. Due to concerns about data security, the Virginia Employment Commission (VEC) must immediately require employers who file State Unemployment Insurance (SUI) wage detail magnetically, by mail, to encrypt the disks. Provide your password in an email to [protectfile@vec.virginia.gov](mailto:protectfile@vec.virginia.gov) within the same filing timeframe as your FC-20 for your filing to be considered timely. Provide the same information in the email as that listed on the media transmittal.

The Virginia Employment Commission does not have secure e-mail for the submission of any data containing Social Security Numbers. The VEC *will not* accept test media for reporting quarterly wages. Questions regarding magnetic media reporting or questions concerning the specifications in this document should be directed to:

Virginia Employment Commission  
Tax and Wage Information Processing Unit Room 123  
P.O. Box 1358  
Richmond, Virginia 23218-1358  
804-786-2202  
804-786-4207

Questions regarding definition of wages, unemployment taxation, reporting, and record keeping requirements should be directed to your nearest local office of the Virginia Employment Commission, please ask to speak to a tax representative. A list of our offices is available on line at: [http://www.vec.virginia.gov/vecportal/field/field\\_offices.cfm](http://www.vec.virginia.gov/vecportal/field/field_offices.cfm), or by contacting:

Virginia Employment Commission,  
Employer Accounts Unit Room 108  
P.O. Box 1358  
Richmond, Virginia 23218-1358  
804-786-7159.

Reports are due quarterly, POSTMARKED not later than the last day of the month following the end of the calendar quarter for which they have accrued. If the due date for filing of reports or payment of taxes falls on a Saturday, Sunday, or legal holiday, the due date shall be extended to the next business day that is not a Saturday, Sunday or legal Holiday. (§60.2-512 Code of Virginia)

Specific information within the Code of Virginia relating to the filing of tax information and reports may be found on line at:

<http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC600200000050000000000000>

The VEC Employer Handbook is available on line at:

<http://www.vec.virginia.gov/vecportal/employer/pdf/emphandbook.pdf>

## **REQUIREMENTS FOR INTERNET FILING**

### **iFile – Information specific to General Use**

Employer's VEC accounts may not be linked as of July 1, 2007. Only two iFile Homepages may be linked: one quarterly tax account homepage and one annual tax account homepage sharing a Federal Identification Number. This can be done at enrollment or by selection at a later date.

Multiple accounts may be assigned to a registered Tax Preparer. Individuals registering as a tax preparer use the same iFile Logon page, there is no fee and the individual is not required to be a professional tax preparer or CPA. There is no arrangement whereby the Tax Preparer can provide a single attached file to provide wage detail for assigned VEC accounts.

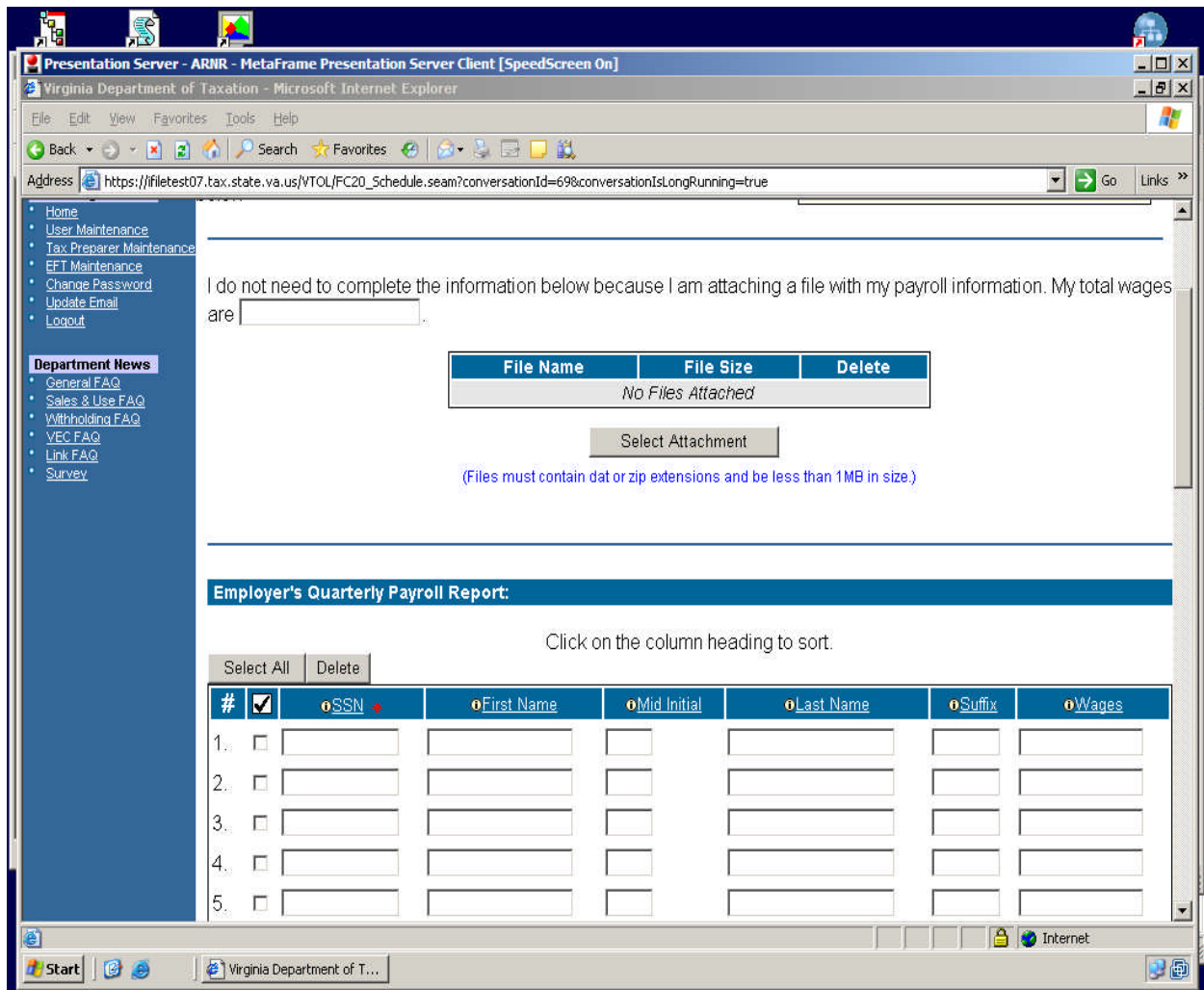
To Enroll to use Business iFile services or register as a Tax Preparer, log on to:

<https://www.business.tax.virginia.gov/VTOL/Login.seam>

To receive reminders five days before the filing due dates and/or confirmation of tax filings, users should click on "Keep your email address up to date" on the Home page or "Update email" on the left sidebar on any page. On the Update Email Preferences page, record your email address and select the services you wish to have emailed to you

A confirmation page will be provided at the conclusion of filing which should be printed and kept for your personal records. This confirmation page does not reflect payment from your bank or confirm receipt of a properly formatted payroll.

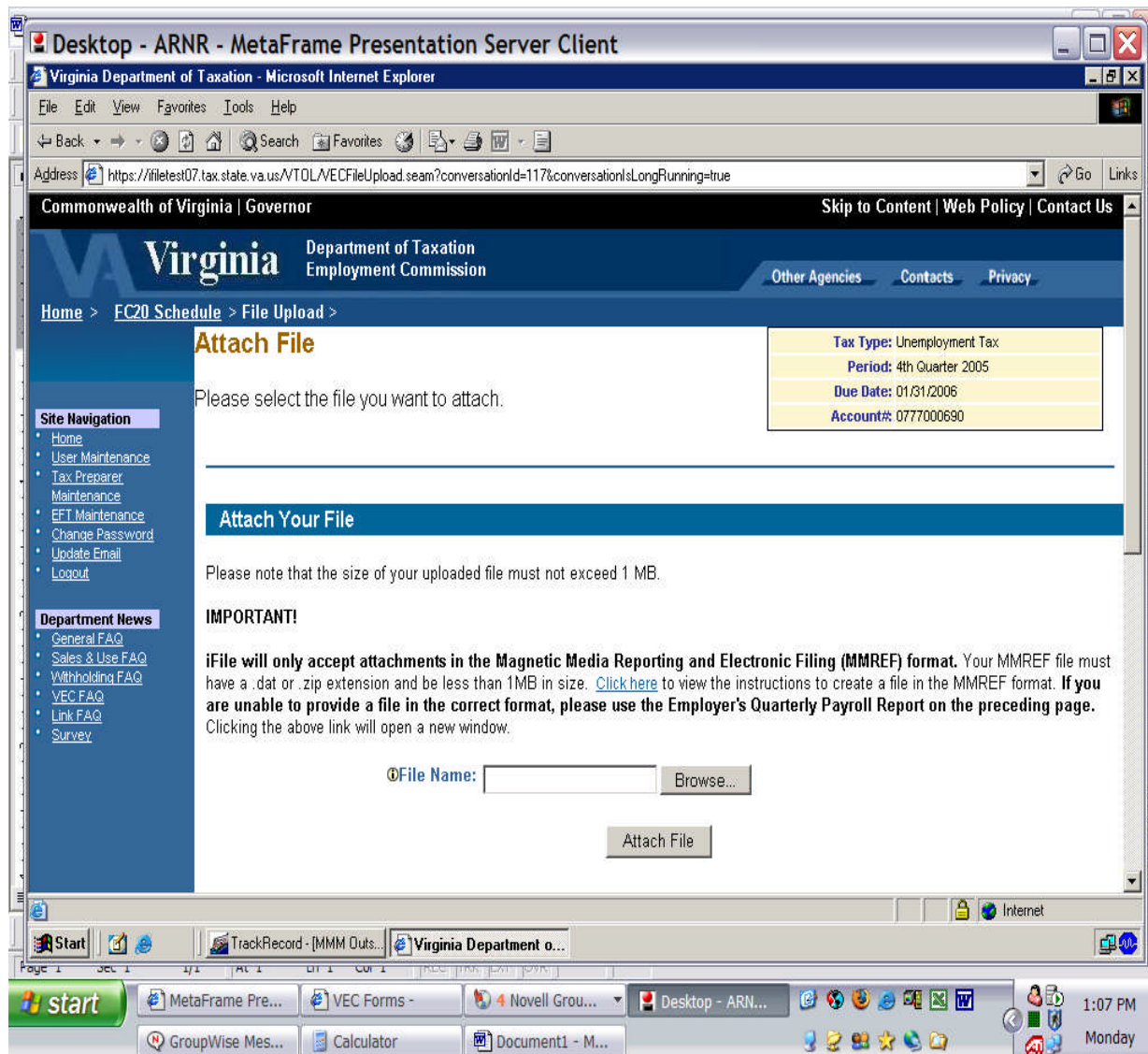
The screenshot shows a web browser window titled "Virginia Department of Taxation". The address bar displays "https://www.reg.tax.virginia.gov/VTOL/Login.seam". The page features a "Welcome to Online Services for Businesses" header. On the left, a sidebar contains "Additional Info" links: "Sample Screens", "iFile Advantages", "About Security", and "Site Help". The main content area is divided into three sections. The top section, "Returning Users Login", includes a "Type of account" selector with radio buttons for "TAX" and "VEC", an "Account Number" field with instructions ("TAX Enter 9 digit FEIN or V number. VEC Enter 10 digit VEC account number or access number."), a "User ID" field, a "Password" field, and links for "Forgot your password?" and "Forgot your User ID?". A "Login" button is at the bottom. Below this are two side-by-side boxes. The left box, "Enroll in iFile", asks "Already registered?" and "Enroll to use Business iFile services:", featuring an "iFile" icon and an "Enroll" button. The right box, "Register a New Business", asks "Have a new business in Virginia?" and "Register with TAX and/or VEC:", featuring a "reg" icon and a "Register" button. At the bottom, a link reads "Have questions about iFile and iReg? Who is eligible? What types of returns can be filed?". The browser's status bar at the bottom shows "Done" and "Internet".



## **iFile – Information specific to the Attached File**

These specifications should be used as a supplement to the Federal publication, ‘Specifications for Filing Forms W2 Electronically (*EFW2*)’, published by the Social Security Administration and available at <http://www.ssa.gov/employer/pub.htm>.

Any area not specifically addressed in this document should be covered in the *EFW2*, and the instructions therein should be followed. Providing a file attachment is the only Internet filing option currently available for employers who report 250 or more employees (socials) in any calendar quarter. Each attached file is required to provide information for one employer account and one tax quarter only. Each attachment is specific to the account Homepage. Files containing more than one account cannot be used for iFile. The iFile program accepts only a single file attachment. The filename extension must be either .dat or .zip



## **REQUIREMENTS FOR MAGNETIC MEDIA**

These specifications should be used as a supplement to the Federal publication, 'Specifications for Filing Forms W2 Electronically (EFW2)', published by the Social Security Administration and available at <http://www.ssa.gov/employer/pub.htm>. Any area not specifically addressed in this document should be covered in the EFW2, and the instructions therein should be followed.

## **DISKETTES and CDs**

Each diskette or CD must contain only a single file named W2report or may be a .zip file. The filename w2report must have no extension (for example: .dat, .txt, .001). Multiple files must each be named w2report and each is to be on a separate piece of media. Each piece of media must be free of any other files. Each logical record on all files must be 512 positions in length.

## SHIPPING INSTRUCTIONS

Please use protective packaging for your media that is acceptable to the U.S. Postal Service. All media should be submitted with a transmittal form, hard copy of the payroll if necessary, tax report, remittance, payment coupon and corrections in the same mailing container. Do not put the password on the transmittal or anywhere else within the package. The VEC Account number and Company Name, along with the quarter and year of data, must be written on the surface of the media Send to:

Virginia Employment Commission  
Cashiers Unit Room 318  
P. O. Box 1358  
Richmond, VA 23218-1358

## TRANSMITTAL FORM

Complete the "**MAGNETIC MEDIA TRANSMITTAL FOR REPORTING QUARTERLY WAGE INFORMATION TO THE VIRGINIA EMPLOYMENT COMMISSION**", form VEC-MM-001 (2009), and submit it with each medium or set of media you send us. Failure to supply the Transmittal Form may delay processing of data and inhibit our ability to contact the employer when problems occur.

A blank copy of the transmittal form for your use is provided below and may be photocopied. In the case of large corporations with multiple employer account numbers and payroll addresses, the list of VEC account numbers, Federal ID numbers, and employer names on the media may be submitted on a properly labeled printed list.

VEC will contact the employer using the information submitted on the Transmittal Form to notify the employer when processing issues occur. In the event the media was damaged in shipment or fails to process, a replacement media or payroll will be requested.

**MAGNETIC MEDIA TRANSMITTAL  
FOR REPORTING QUARTERLY WAGE INFORMATION TO THE  
VIRGINIA EMPLOYMENT COMMISSION**

IS THIS A CHANGE OF ADDRESS? YES (\_\_\_) NO (\_\_\_)

COMPANY NAME: \_\_\_\_\_

STREET ADDRESS: \_\_\_\_\_

CITY, STATE, and ZIP CODE: \_\_\_\_\_

CONTACT PERSON: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

REPORTING QTR: MM 03 (\_\_\_) MM 06 (\_\_\_) MM 09 (\_\_\_) MM 12 (\_\_\_)

REPORTING YEAR: \_\_\_\_\_

VEC ACCOUNT NUMBER: FEDERAL ID NUMBER (FEIN):

000\_\_\_\_\_

000\_\_\_\_\_

000\_\_\_\_\_

000\_\_\_\_\_

000\_\_\_\_\_

000\_\_\_\_\_

Below, check the type and indicate the number of pieces of media you are submitting:  
(mark all that apply).

\_\_\_ 3½-inch Diskette (\_\_\_)

\_\_\_ Compact Disk (\_\_\_)

\_\_\_ Entire payroll submitted on paper as backup (upon request only). (\_\_\_)

\_\_\_ Paper supplemental or Adjustments to payroll on magnetic media (\_\_\_)

\_\_\_ Additional payroll not on magnetic media (\_\_\_)

**Please be sure to externally label your media with your company name and QYY.  
Encrypt your file and mail the password to [protectfile@vec.virginia.gov](mailto:protectfile@vec.virginia.gov)**

VEC-MM-001 (2009)



## **REQUIREMENTS FOR DATA RECORDS**

The most common processing errors can be avoided by recognizing the following.

1. Please check your Virginia Employment Commission Quarterly Tax Report to verify the correct account number.
2. Each logical record on all files must be 512 positions in length. The earnings field must include dollars and cents. They must be right justified and zero filled, and should be **UNSIGNED**. The VEC Account Number field will contain two zeros preceding the ten digit VEC account number, presenting at least five zeros.
3. **Please do not include records containing data for other states.** Only quarterly wages being reported to the Virginia Employment Commission totaling to match line 1b on the FC-20 should be in the file.

### **CODE RA - SUMITTER RECORD**

This record is **optional** for reporting to the Virginia Employment Commission. Follow the instructions set forth in Federal publication, 'Specifications for Filing Forms W2 Electronically (EFW2)', published by the Social Security Administration.

### **CODE RE - EMPLOYER RECORD**

This record is **REQUIRED** for reporting to the Virginia Employment Commission. The employer should follow the instructions set forth in Federal publication, 'Specifications for Filing Forms W2 Electronically (EFW2)', published by the Social Security Administration.

There must be a Code RE record for every Virginia establishment reported. Since an employer may have one or more reporting establishments in Virginia, there may be one or more Code RE records in the same file.

### **CODE RW – EMPLOYEE WAGE RECORD**

This record is **optional** for reporting to the Virginia Employment Commission. The accumulated fields may be zero filled.

### **CODE RO – EMPLOYEE WAGE RECORD**

This record is **optional** for reporting to the Virginia Employment Commission. The accumulated fields may be zero filled.

### **CODE RS - SUPPLEMENTAL STATE RECORD**

This record is **REQUIRED** for reporting to the Virginia Employment Commission. **Please do not include records containing data for other states. Only quarterly wages being reported to the Virginia Employment Commission should be in the file.** Illustration 1-A, shown below, depicts the fields and their respective descriptions used in the Code RS record.

### **CODE RT - TOTAL RECORD**

This record is **conditionally** required. All RS records in the file will accumulate and be assigned to the first employer on the file if the employers are not separated by the RT, which prompts totaling.

The record is **optional** for reporting to the Virginia Employment Commission using **iFile**  
The record is **required** by the Virginia Employment Commission **ONLY** in the case of multiple accounts reported on **diskette or CD**.



### CODE RU - TOTAL RECORD

This record is **optional** for reporting to the Virginia Employment Commission. The accumulated fields may be zero filled.

### CODE RF - FINAL RECORD

This record is **REQUIRED** for reporting to the Virginia Employment Commission. The accumulated fields may be zero filled.

### Illustration 1-A

#### VIRGINIA EMPLOYMENT COMMISSION Code RS - State Record

LOCATION	FIELD	LEN GTH	DESCRIPTION
1-2	record identifier	2	"RS"
3-4	state code	2	"51"
5-9	taxing entity code	5	"B" left justified with blanks
10-18	employee's SSN	9	numeric data only
19-33	employee's first name	15	as on social security card. left justified with blanks
34-48	employee's middle name	15	as on social security card. left justified with blanks
49-68	employee's last name	20	as on social security card. left justified with blanks
69-72	employee's suffix	4	as on social security card. left justified with blanks
73-94	employee's address	22	leave blank
95-116	employee's address	22	leave blank
117-138	employee's city	22	employee's city. left justified with blanks
139-140	state abbreviation	2	employee's state. left justified with blanks
141-149	zip code plus four	9	employee's zip code plus four digit extension
150-154	leave blank	5	blank
155-177	foreign-state/province	23	leave blank
178-192	foreign postal code	15	leave blank
193-194	country code	2	leave blank
195-196	leave blank	2	leave blank
197-202	reporting period	6	enter the last month and year this report applies for (e.g. 032006 for Jan-Mar of 2006)
203-213	employee's wages this quarter	11	include dollars and cents, no decimal point. Right justify and zero fill. This field is the source of data which must total to match line 1b of the FC-20
214-247	leave blank	34	leave blank
248-267	VEC account	20	use 10-digit VEC employer account number, right justify. Zero-fill 10 digits
268-307	leave blank	40	leave blank
308	taxing entity code	1	"B"
309-512	leave blank	204	leave blank
		<b>512</b>	All records in the entire file must be 512 in length